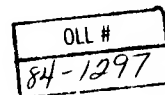


EXECUTIVE OFFICE OF THE PRESIDENT

OFFICE OF MANAGEMENT AND BUDGET

Washington, D. C. 20503

4/6/84



Chrono

ENROLLED BILL REQUEST

In accordance with OMB Circular No. A-19, your written views and recommendation for Presidential action are requested on the following enrolled bill(s) (facsimile(s) attached):

H.R. 4206

Please consult section 10 of OMB Circular A-19, pages 12-14, for instructions regarding the preparation of enrolled bill letters and the procedures to be followed on enrolled bills.

Within TWO DAYS (including holidays but excluding Sundays) after receipt of this request, your reply (original and one copy) should be delivered VIA SPECIAL MESSENGER to Mrs. Julia Yuille, Room 7201, New Executive Office Building.

Your cooperation in meeting this deadline is needed to provide maximum time for Presidential action on the enrolled bill(s).

James M. Frey
Assistant Director for
Legislative Reference

ATTENTION:

CIA

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H. R. 4206

Ninety-eighth Congress of the United States of America

AT THE SECOND SESSION

*Begun and held at the City of Washington on Monday, the twenty-third day of January,
one thousand nine hundred and eighty-four*

An Act

To amend the Internal Revenue Code of 1954 to exempt from Federal income taxes certain military and civilian employees of the United States dying as a result of injuries sustained overseas.

*Be it enacted by the Senate and House of Representatives of the
United States of America in Congress assembled,*

SECTION 1. INCOME TAXES OF CERTAIN MILITARY AND CIVILIAN EMPLOYEES OF THE UNITED STATES DYING AS A RESULT OF INJURIES SUSTAINED OVERSEAS.

(a) GENERAL RULE.—Section 692 of the Internal Revenue Code of 1954 (relating to income taxes of members of the Armed Forces on death) is amended by adding at the end thereof the following new subsection:

“(c) CERTAIN MILITARY OR CIVILIAN EMPLOYEES OF THE UNITED STATES DYING AS A RESULT OF INJURIES SUSTAINED OVERSEAS.—

“(1) IN GENERAL.—In the case of any individual who dies while a military or civilian employee of the United States, if such death occurs as a result of wounds or injury incurred outside the United States in a terroristic or military action, any tax imposed by this subtitle shall not apply—

“(A) with respect to the taxable year in which falls the date of his death, and

“(B) with respect to any prior taxable year in the period beginning with the last taxable year ending before the taxable year in which the wounds or injury were incurred.

“(2) TERRORISTIC OR MILITARY ACTION.—For purposes of paragraph (1), the term ‘terroristic or military action’ means—

“(A) any terroristic activity directed against the United States or any of its allies, and

“(B) any military action involving the Armed Forces of the United States and resulting from violence or aggression against the United States or any of its allies (or threat thereof).

For purposes of the preceding sentence, the term ‘military action’ does not include training exercises.

“(3) TREATMENT OF MULTINATIONAL FORCES.—For purposes of paragraph (2), any multinational force in which the United States is participating shall be treated as an ally of the United States.”

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(b) EFFECTIVE DATE.—

(1) IN GENERAL.—The amendment made by subsection (a) shall apply with respect to all taxable years (whether beginning before, on, or after the date of enactment of this Act) of individuals dying after December 31, 1979, as a result of wounds or injuries incurred after such date.

(2) STATUTE OF LIMITATIONS WAIVED.—Notwithstanding section 6511 of the Internal Revenue Code of 1954, the time for filing a claim for credit or refund of any overpayment of tax resulting from the amendment made by subsection (a) shall not expire before the date 1 year after the date of the enactment of this Act.

Speaker of the House of Representatives.

*Vice President of the United States and
President of the Senate.*